

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

IN RE: DELPHI CORPORATION, et al., Chapter 11

Debtors. Case Nos. 05-44481 (RDD)

BAY COUNTY (FLA.) TAX COLLECTOR'S SUPPLEMENT TO HER RESPONSE
FILED ON 5/21/07 RESPONSE TO DEBTORS' TWELFTH & THIRTEENTH OMNIBUS
OBJECTION TO CERTAIN CLAIMS (#4434 & #16559)

COMES NOW the Bay County, Florida, Tax Collector, by and through its undersigned attorney, and, recognizing that the undersigned attorney is not admitted to practice in the Southern District of New York, and meaning no disrespect to the Court nor to counsel for the Debtors, but attempting to comply in good faith to this Court's Claim Objection Procedures Order dated 12/6/06 entered by Robert D. Drain, and files this Response to the Debtors' Objection to the Claim of the Bay County, Florida, Tax Collector, and would submit the following to the Court, as the predicate for the Response, to-wit:

A. The Debtors, in their Twelfth Omnibus Objection, objected to our Claim Number 4434 (in the amount of \$18,028.96 (filed on 5/2/06) as a "Duplication; see Ex "A attached.

B. The Debtors, in their Thirteen th Omnibus Objection; objected to our Claim Number 16559 (in the amount of \$16,270.91; filed on 3-1-07) as Untimely"; see Ex "B" attached.

C. Claim Number 4434 was for 2005 taxes, which were "incurred" on 1-1-05 and became due and payable when routinely billed sometime shortly after 11-1-05; see a copy of the Proof Of Claim Attached hereto as Ex. "C".

D. Claim Number 16559 was for 2006 taxes, which were "incurred" on 1-01-06 and became due and payable when routinely billed sometime shortly after 11-1-2006; see Ex "D" attached.

E. Thus, each above-referenced claim is an independent Claim for taxes owed for different years.

F. Moreover, each Claim was filed timely and not until each year's tax invoice had been billed to the Debtors.

WHEREFORE the undersigned, on behalf of the Bay County, Florida, Tax Collector respectfully prays that this response be recognized, and that the Objection filed on behalf of the Debtors be denied.

Respectfully submitted 22nd day of May, 2007.

JOHNSTON, HARRIS, GERDE & KOMAREK, P.A.
Attorneys for Peggy C. Brannon,
Tax Collector

By: /S/ Jerry W. Gerde
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above has been furnished by regular U.S. mail, postage prepaid and/or Federal Express to Hon. Robert D. Drain, US Bankruptcy Judge, US Bank. Court for So. District of New York, One Bowling Green, Rm 610, NY NY 10004 and Delph Corp., 5725 Delphi Dr., Troy Michigan 48098 (Attn: Gen. Counsel) & John Wm. Butler, Jr., Skadden, Arps, slate, 333 W. Wacker Dr., Ste 2100, Chicago, IL 60606 VIA FAX 312-407-0411 on this 21st day of May, 2007.

BY: /S/ Jerry W. Gerde
JERRY W. GERDE, ESQ.